

➤ **Example 17: Flat File Claim For Refund On Nontaxable Sales and Exports of Diesel Fuel Data For Fuel For More**

This example illustrates the reporting of diesel fuel purchases by Fuel For More and its claim for refund on nontaxable sales and exports of diesel fuel. Fuel For More purchased low sulfur undyed diesel fuel #2 (Product Code 167). Fuel For More claims a refund on tax-paid low sulfur undyed diesel fuel #2 (Product Code 167). The claim is made on tax-paid fuel exported and sold to train operators without tax reimbursement.

In the example below, each numbered line represents a line in the report. Each “<tab>” represents a tab delimiter and the “<cr>” represents the carriage return needed to get to the next line. The actual file, unlike the Flat File example below, would not contain Record Type headers, line numbers, explanatory notes or lines between Record Types (transactions).

Filing Format Identifier Record Type

1. FLT<tab>1.0<tab>617856943<tab>999666333<cr>

Header Record Type

2. FE<tab>57444666<tab>24<tab>774444777<tab>20070831<tab>20070801<tab>00<tab><tab>DZC<tab><tab><tab><tab><tab><tab>8HF8576HRY<tab>KL4576HGF8<tab>774444777<tab><tab>T<tab><tab>774444777<tab>999666333<tab>TP<tab>Fuel For More<tab><tab><tab>2323 Main Street<tab><tab>Anytown<tab>CA<tab>95822<tab><tab>CN<tab>James Smith<tab>916<tab>3222155<tab>969<tab><tab><tab><tab><tab>js@fuelformore.com<tab>EA<tab>Barney Smith<tab>916<tab>3222155<tab>363<tab><tab><tab><tab>bs@fuelformore.com<cr>

Line Item Record Type

3. FG<tab>57444666<tab>24<tab>774444777<tab>20070831<tab>20070801<tab>00<tab><tab>DZC<tab>L00013<tab>GA<tab>Billed<tab>50750<cr>
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Summary Schedule Record Type

No summary schedules in Diesel Fuel Ultimate Vendor Report/Claim For Refund.

Schedule Record Type

21. FS<tab>57444666<tab>24<tab>77444777<tab>20070831<tab>20070801<tab>00<tab><tab>DZC<tab>13G<tab>167<tab><tab><tab><tab><tab><tab><tab><tab>24<tab>960654321<tab>J<tab>CA<tab><tab>CA<tab><tab><tab><tab><tab>24<tab>774561234<tab>20070818<tab>82661<tab>GA<tab>5176<tab><tab><tab>GA<tab>5176<tab>999666333<tab><tab><tab><tab><tab><tab>MT Trucking<tab>TransCon Rail<cr>

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➤ **Example 17: Paper Claim For Refund On Nontaxable Sales and Exports of Diesel Fuel Data For Fuel For More**

**CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS OF DIESEL FUEL
(FORM: BOE – 770 – DZ)**

CLAIM PERIOD	08/01/07	THROUGH	08/31/07	
MVFA	RPDV01	DZ MT	YOUR ACCOUNT NO. 57-444666	

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
P O BOX 942879
SACRAMENTO, CA 94279-2050

Fuel For More
2323 Main Street
Anytown, CA 95822

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

READ INSTRUCTIONS
BEFORE PREPARING

You may use this form to file a claim for refund of tax paid on diesel fuel exported for use outside the state, sold to the U.S. Government, sold to train operators for use in a diesel-powered train or for other off highway use, or used in your operations for purposes other than propelling vehicles on the highway of this state.

REPORT OF DIESEL FUEL TRANSACTIONS

**REPORT WHOLE
GALLONS ONLY**

1. Undyed diesel fuel purchased in California tax-paid (enter from Schedule 1A)	1.	50,750
2. Dyed and undyed diesel fuel purchased ex-tax for sale or use in California (enter from Schedule 2A)	2.	0

CLAIM FOR REFUND OF TAX-PAID DIESEL FUEL

**REPORT WHOLE
GALLONS ONLY**

3. Tax-paid fuel exported (enter from Schedule 13A)	3.	18,016
4. Tax-paid fuel sold to the United States Government (enter from Schedule 13C)	4.	0
5. Tax-paid fuel sold to train operators (enter from Schedule 13G)	5.	21,376
6. Tax-paid fuel used in your operations for purposes other than to operate motor vehicles on-highway	6.	0
7. Total gallons of tax-paid diesel fuel to be refunded (Add lines 3 through 6)	7.	39,392
8. Tax rate	8.	\$.18
9. AMOUNT OF REFUND (multiply line 7 by line 8)	9.	7,091

Certification

I, the undersigned, certify that, to the best of my knowledge, all information on this report/claim and any accompanying documents is true, correct and complete. I further certify that the diesel fuel covered by this claim did not show any visible evidence of dye, and that the diesel fuel tax was not included in the sales price of the diesel fuel covered by this claim and was not collected from the purchasers. In addition, I certify that I have in my possession valid exemption certificates from all ultimate purchasers and train operators for transactions covered by this claim, and that, to the best of my knowledge, all the information on the certificates is true and correct.

SIGNATURE AND TITLE <i>James Smith</i>	CEO	TELEPHONE NUMBER (916) 322-2155 x 969	DATE 9/27/07
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Receipt Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Fuel For More	(b) Account Number DZ MT 57-444666	(c) Schedule Code 1A	(d) Product Code 167	(e) Month/Year August 2007
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* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Fuel For More	(b) Account Number DZ MT 57-444666	(c) Schedule Code 13A	(d) Product Code 167	(e) Month/Year August 2007
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* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Fuel For More	(b) Account Number DZ MT 57-444666	(c) Schedule Code 13G	(d) Product Code 167	(e) Month/Year August 2007
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* See attached list for Schedule, Product, and Mode Codes

➤ **Example 18: Flat File Claim For Refund On Nontaxable Sales and Exports of Diesel Fuel Data For Fuel For More**

This example illustrates the reporting of diesel fuel purchases by Fuel For More and its claim for refund on nontaxable sales and exports of diesel fuel. Fuel For More purchased low sulfur undyed diesel fuel #2 (Product Code 167) and low sulfur dyed diesel fuel (Product Code 227). Fuel For More claims a refund on tax-paid low sulfur undyed diesel fuel #2 (Product Code 167). The claim is made on tax-paid fuel exported, sold to the U.S. Government, train operators, and its own off-highway use without tax reimbursement.

In the example below, each numbered line represents a line in the report. Each “<tab>” represents a tab delimiter and the “<cr>” represents the carriage return needed to get to the next line. The actual file, unlike the Flat File example below, would not contain Record Type headers, line numbers, explanatory notes or lines between Record Types (transactions).

Filing Format Identifier Record Type

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Header Record Type

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Line Item Record Type

3. FG<tab>57444666<tab>24<tab>774444777<tab>20070831<tab>20070801<tab>00<tab><tab>DZC<tab>L00013<tab>GA<tab>Billed<tab>50750<cr>
4. FG<tab>57444666<tab>24<tab>774444777<tab>20070831<tab>20070801<tab>00<tab><tab>DZC<tab>L00014<tab>GA<tab>Billed<tab>8010<cr>
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Summary Schedule Record Type

No summary schedules in Diesel Fuel Ultimate Vendor Report/Claim For Refund.

Schedule Record Type

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➤ **Example 18: Paper Claim For Refund On Nontaxable Sales and Exports of Diesel Fuel Data For Fuel For More**

**CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS OF DIESEL FUEL
(FORM: BOE – 770 – DZ)**

CLAIM PERIOD	08/01/07	THROUGH	08/31/07	5807
MVFA	RPDV01	DZ MT	YOUR ACCOUNT NO. 57-444666	

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

MAKE CHANGES IF NAME OR ADDRESS IS INCORRECT

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
P O BOX 942879
SACRAMENTO, CA 94279-2050

Fuel For More
2323 Main Street
Anytown, CA 95822

You may use this form to file a claim for refund of tax paid on diesel fuel exported for use outside the state, sold to the U.S. Government, sold to train operators for use in a diesel-powered train or for other off highway use, or used in your operations for purposes other than propelling vehicles on the highway of this state.

**REPORT WHOLE
GALLONS ONLY**

REPORT OF DIESEL FUEL TRANSACTIONS

1. Undyed diesel fuel purchased in California tax-paid (enter from Schedule 1A)	1.	50,750
2. Dyed and undyed diesel fuel purchased ex-tax for sale or use in California (enter from Schedule 2A)	2.	8,010

**REPORT WHOLE
GALLONS ONLY**

CLAIM FOR REFUND OF TAX-PAID DIESEL FUEL

3. Tax-paid fuel exported (enter from Schedule 13A)	3.	23,510
4. Tax-paid fuel sold to the United States Government (enter from Schedule 13C)	4.	7,500
5. Tax-paid fuel sold to train operators (enter from Schedule 13G)	5.	15,000
6. Tax-paid fuel used in your operations for purposes other than to operate motor vehicles on-highway	6.	490
7. Total gallons of tax-paid diesel fuel to be refunded (Add lines 3 through 6)	7.	46,500
8. Tax rate	8.	\$.18
9. AMOUNT OF REFUND (multiply line 7 by line 8)	9.	8,370

Certification

I, the undersigned, certify that, to the best of my knowledge, all information on this report/claim and any accompanying documents is true, correct and complete. I further certify that the diesel fuel covered by this claim did not show any visible evidence of dye, and that the diesel fuel tax was not included in the sales price of the diesel fuel covered by this claim and was not collected from the purchasers. In addition, I certify that I have in my possession valid exemption certificates from all ultimate purchasers and train operators for transactions covered by this claim, and that, to the best of my knowledge, all the information on the certificates is true and correct.

SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
James Smith CEO	(916) 322-2155 x 969	9/27/07

Receipt Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Fuel For More	(b) Account Number DZ MT 57-444666	(c) Schedule Code 1A	(d) Product Code 167	(e) Month/Year August 2007
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* See attached list for Schedule, Product, and Mode Codes

Receipt Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Fuel For More	(b) Account Number DZ MT 57-444666	(c) Schedule Code 2A	(d) Product Code 227	(e) Month/Year August 2007
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* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Fuel For More	(b) Account Number DZ MT 57-444666	(c) Schedule Code 13C	(d) Product Code 167	(e) Month/Year August 2007
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* See attached list for Schedule, Product, and Mode Codes

Disbursement Schedule

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Fuel For More	(b) Account Number DZ MT 57-444666	(c) Schedule Code 13G	(d) Product Code 167	(e) Month/Year August 2007
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* See attached list for Schedule, Product, and Mode Codes